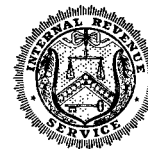


# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 65-31

November 1, 1965

## FILING SEMIMONTHLY TAX RETURNS

Manufacturers of tobacco products  
and others concerned:

Purpose. The purpose of this industry circular is to advise you that the provisions of Section 7503, Internal Revenue Code, relating to the filing of a return when the last day for filing the return falls on a Saturday, Sunday, or legal holiday are applicable to returns filed, by manufacturers of tobacco products qualified for extended deferral, under the provisions of 26 CFR 296.105, as added by Treasury Decision 6849 (30 F.R. 11602).

Timely filing. Therefore, when the last day for the filing of a tax return under the provisions of 26 CFR 296.105 falls on a Saturday, Sunday, or legal holiday, such return will be timely filed if it is filed on the next succeeding day which is not a Saturday, Sunday, or legal holiday. The term "legal holiday" is defined by the law as including a legal holiday in the District of Columbia and a State-wide legal holiday in the State where the return is required to be filed.

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your assistant regional commissioner, alcohol and tobacco tax.

Harold A. Serr  
Director, Alcohol and Tobacco Tax Division